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Attorneys for Debtors  
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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<b>In re</b>	: <b>Chapter 11 Case No.</b>
	:
<b>LEHMAN BROTHERS HOLDINGS INC., et al.,</b>	: <b>08-13555 (JMP)</b>
	:
<b>Debtors.</b>	: <b>(Jointly Administered)</b>
	:
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**NOTICE OF SIXTY-FIRST SUPPLEMENTAL LIST  
OF ORDINARY COURSE PROFESSIONALS**

**PLEASE TAKE NOTICE** that in accordance with the Amended Order Pursuant to Sections 105(a), 327, 328 and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business, entered on March 25, 2010 (the “Amended Order”) [Docket. No. 7822],<sup>1</sup> Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (together, the “Debtors”), hereby supplement their initial list of ordinary course professionals annexed to the Amended Order to include the professionals set forth on the list annexed hereto as Exhibit 1 (the “Sixty-First Supplemental List”).

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<sup>1</sup> Capitalized terms used but not defined herein have the meaning ascribed to them in the Amended Order.

**PLEASE TAKE FURTHER NOTICE** that the retention affidavits certifying that such professionals do not represent or hold an interest adverse to the Debtors or their estates for the matters on which the professionals are to be employed (the “Ordinary Course Professional Affidavits”) and the retention questionnaires (the “Retention Questionnaires”) of the ordinary course professionals identified on the Sixty-First Supplemental List have been filed contemporaneously herewith.

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Amended Order, the Debtors will serve this Notice, together with the Sixty-First Supplemental List, the Ordinary Course Professionals’ Affidavits, and the Retention Questionnaires on (i) the Office of the United States Trustee and (ii) the attorneys for the Official Committee of Unsecured Creditors appointed in these chapter 11 cases.

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**PLEASE TAKE FURTHER NOTICE** that pursuant to the Amended Order, objections, if any, to the retention of ordinary course professionals identified on the Sixty-First Supplemental List must be filed with the Court and served upon the undersigned attorney for the Debtors within 10 days of the date of service of this Notice. Unless timely objections are received, the Sixty-First Supplemental List shall be deemed approved by the Court and the professionals identified therein shall be deemed to be ordinary course professionals within the purview of the Amended Order, without the necessity of a hearing.

Dated: September 24, 2010  
New York, New York

/s/ Richard P. Krasnow  
Richard P. Krasnow

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**Exhibit 1**

**Sixty-First Supplemental List of Proposed Professionals  
to be Employed in the Ordinary Course of Business**

<b>Professional</b>	<b>Nature of Services</b>
Deloitte & Touche LLP 3000 Scotia Centre, 700 – 2nd Street S.W., Calgary, Alberta, Canada, T2P 0S7	Tax services with respect to obtaining recoveries from Canadian tax authorities.